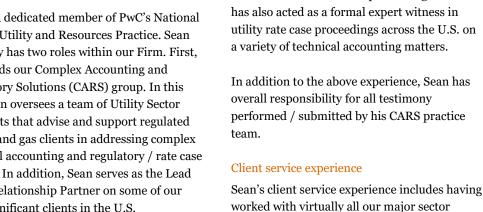
Riley Direct Exhibit 1 Docket No. 2023-388-E Duke Energy Carolinas, LLC Page 1 of 1 with interests in rate case proceedings. Sean



Sean is a frequent speaker at PwC industry events, as well as for organizations such as the Edison Electric Institute and American Gas Association.

clients in the U.S. in an assurance or advisory

## **Education and Other**

capacity.

University of Vermont, Business – Accounting.

Sean is a licensed CPA in the State of Maine and Massachusetts.

Sean currently serves as the Chair of the University of Vermont Master of Accountancy Advisory Committee.



Sean P. Riley, Partner **Energy, Utilities &** Resources U.S. Complex Accounting & **Regulatory Solutions** Practice Leader

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## Position

Sean is a dedicated member of PwC's National Energy, Utility and Resources Practice. Sean currently has two roles within our Firm. First, Sean leads our Complex Accounting and Regulatory Solutions (CARS) group. In this role, Sean oversees a team of Utility Sector specialists that advise and support regulated electric and gas clients in addressing complex technical accounting and regulatory / rate case matters. In addition, Sean serves as the Lead Client Relationship Partner on some of our most significant clients in the U.S.

Sean previously completed a three-year tour as PwC's Utility and Renewable Energy technical leader in the Accounting Services Group in our National Office.

## Range of experience

Sean has specialized in serving public and privately-owned clients in the Independent Power, Renewable Energy and Regulated Electric and Gas Utility sectors. Over his 32+ year career, Sean has provided leadership and direction around a variety of transactional, regulatory, and technical accounting matters, including regulatory accounting, ratemaking (including regulatory processes and controls, and State / FERC enforcement matters), complex contract accounting, cost capitalization (including overhead allocations and time studies), and business combinations.

In addition, Sean has interacted extensively with Regulators, Intervenors and Other Parties

